

The biggest problem with Section 6, however, is the burden imposed on married taxpayers who wish to do their own computation of their estimated tax penalty for tax year 2000 (even if only to determine whether they have a penalty), or to verify the IRS' computation of the penalty. These taxpayers will need to complete Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts. They will not be able to use the Short Method, but will be required to use the much more complicated Regular Method. Married taxpayers will be directed to complete Part II of Form 2210 twice. First, they will compute their required installments for the first three quarters of 2000 using their "would have been" 2000 tax. Next, they will compute their required installment for the fourth quarter using their actual 2000 tax. The instructions for Form 2210 will be expected to include the tax rate schedules, worksheets, EITC phase-out adjustments, etc. that married taxpayers will need to compute their "would have been" tax for 2000.

In addition, to the above-mentioned modifications to the 2000 Form 2210, the IRS will need to modify its tax year 2000 Form 1040 processing and estimated tax penalty processing to take into account the "would have been" 2000 tax for married taxpayers in determining their required installments for the first three quarters. While these modifications are not difficult, they will consume a significant amount of our programming resources over a short period of time (three staff years before the end of 2000). Since our programming resources for tax year 2000 processing (in 2001) are already fully committed, implementing Section 6 presents problems for the IRS.

If you have any questions, please call. I will be happy to meet with you to discuss any of these issues.

Sincerely,

CHARLES O. ROSSOTTI.

INTRODUCTION OF NO GUNS FOR VIOLENT PERPETRATORS ACT

HON. DENNIS MOORE

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

Monday, September 18, 2000

Mr. MOORE. Mr. Speaker, today I join with ten of my colleagues in introducing legislation that will keep guns out of the hands of our most violent criminals.

In my twelve years as an elected District Attorney, I found that to the victim of a violent crime it makes little difference whether the perpetrator was an adult or a juvenile. I believe we all can agree that violent persons should not be able to legally possess a firearm.

We already have legislation that makes it illegal for convicted felons to possess a firearm. But a loophole allows people who were convicted of violent crimes when they were juveniles to possess firearms. This is a narrow loophole that should be closed.

This loophole was brought to my attention by one of my constituents, Bob Lockett, who owns a gun store in my district. An individual with a conviction for a shooting death as a juvenile in California tried to purchase gun parts at his store. I commend Mr. Lockett for bringing this serious matter to my attention, and I

agree with him that these individuals with a violent past should be prohibited from possessing firearms. And although the state of Kansas has this law, I believe that this should be a federal law to prevent violent perpetrators from possessing firearms nationwide.

Mr. Speaker, persons who have a juvenile adjudication for a violent felony should not—should never—possess a firearm. I urge my colleagues to support this important legislation, the text of which appears below.

H.R. 5194

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "No Guns For Violent" Perpetrators Act".

SEC. 2. PROHIBITION ON POSSESSION OF A FIREARM BY AN INDIVIDUAL WHO HAS COMMITTED AN ACT OF JUVENILE DELINQUENCY THAT WOULD BE A VIOLENT FELONY IF COMMITTED BY AN ADULT.

Section 922(g)(1) of title 18, United States Code, is amended—

(1) by striking the comma; and

(2) by inserting "; or adjudicated as having committed an act of juvenile delinquency that would be a crime of violence (as defined in section 924(c)(3)) and punishable by imprisonment for such term if committed by an adult" before the semi-colon.

VERMONT HIGH SCHOOL STUDENT CONGRESSIONAL TOWN MEETING

HON. BERNARD SANDERS

OF VERMONT

IN THE HOUSE OF REPRESENTATIVES

Monday, September 18, 2000

Mr. SANDERS. Mr. Speaker, today I recognize the outstanding work done by participants in my Student Congressional Town Meeting held this summer. These participants were part of a group of high school students from around Vermont who testified about the concerns they have as teenagers, and about what they would like to see the government do regarding these concerns.

I am asking that these statements be submitted into the CONGRESSIONAL RECORD, as I believe that the views of these young persons will benefit my colleagues.

HON. BERNARD SANDERS IN THE HOUSE OF REPRESENTATIVES

ON BEHALF OF SCOTT DOBROWOLSKI

REGARDING GUN CONTROL—MAY 26, 2000

SCOTT DOBROWOLSKI: I come here this morning to speak on gun control, and as our schools have been noted, there is more and more shootings in our schools. Now legislation has been taking away handguns, assault rifles, many of the weapons that have been used to kill our students.

Now as I see it, I have been raised with firearms in my home and as part of this I have had a lot of training with them. I have been told right and wrong, whether or not to shoot, what to shoot. I deer hunt. Really a matter of my training as I have been told not to kill people.

As we have learned there is more and more students killing each other. A lot of these children have been decided and acquitted for not knowing the difference between killing

their student and just merely playing around.

As I see it, there should be more education in school as to avoid the shooting of their classmates. If we started at a younger age, I believe that we could severely delay the risk of having all these shootings. I am not saying hand-on experience with firearms, but more or less just education on right and wrong in our schools because apparently as we have seen, parents no longer care or they are not doing their job.

My parents at a very young age taught me the difference between right and wrong and responsibility and I feel this is not being done anymore. Frankly, I went to France and instead of fearing the fact that my plane would go down I have a greater percentage of dying in my school because one of my friends might get ticked off because I told him he looked funny and he might shoot at me. I feel this is a great danger and should be stopped at a more recent time where children are more able to be influenced by what happens in their lives.

HON. BERNARD SANDERS IN THE HOUSE OF REPRESENTATIVES

ON BEHALF OF NATHAN LOIZEAUX

REGARDING COLLEGE FINANCING—MAY 26, 2000

NATHAN LOIZEAUX: Thank you very much. I would like to talk to you about college financing. I am a Mt. Abraham senior right now. I will graduate this year, and I have been trying to get together finances to go to college and I am just realizing how hard it is. Yes, there are a lot of scholarships out there today. I have actually a book about this thick.

Unfortunately, once you start whittling down parents, grandparents, what activities you are involved in, your heritage, all of a sudden you find out the white male does not have to many scholarships out there, and then not only to top that off, but he has got to compete with everybody else in the state for the exact same scholarships.

Also my parents and great grandparents started a college account for me. They started saving up money for me. My parents were severely penalized for having a college savings account. I think that is totally wrong. You and people in Congress, people in government want teenagers and high school students to be able to go on to college to get a better education, and in this day and age you need a better education to get a good job. Yes, there are thousands of jobs out there for \$6 an hour.

Unfortunately, you are never going to make it out of that gene pool without a college education. Unfortunately, a college education is very expensive. Take UVM here, for instance. I work here as a temporary helper in the summer. This college just recently raised its tuition. Colleges all over the state are raising their tuition. It is harder and harder to get into a college. You want us to get a better education but are denying us the ability to do that by not giving us the funds. And when colleges are constantly bringing up their tuition to get in, it makes it all that much harder. When parents are being penalized for having the accounts for the children to set aside money to go to the college it is even worse.

In this day and age if you are on welfare you're better off. You can get into a college, no problem on welfare basically at this point because they will pay for everything to go to college. A friend of mine is on welfare right now and she got accepted to the university here, UVM, and she basically does not have